

RECORDATION NO. 18732-C FILED

JAN - 3 '00

3-28PM

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OF COUNSEL
URBAN A. LESTER

January 3, 2000

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Specification of Assigned Lease Assignment, Management and Escrow Agreement, dated as of December 29, 1999, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease Assignment being concurrently filed herewith under Recordation Number 18732.

The names and addresses of the parties to the enclosed document are:

Assignor: The Vaughn Group, Inc.
9367 Allen Road
West Chester, OH 45069

Assignee: Firstar Bank, N.A.
425 Walnut Street
Cincinnati, OH 45202

A description of the railroad equipment covered by the enclosed document is:

eighteen (18) railcars bearing reporting marks and road numbers
GNRR 801 - GNRR 818.

Mr. Vernon A. Williams
January 3, 2000
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Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copy of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

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**MEMORANDUM OF SPECIFICATION OF ASSIGNED
LEASE ASSIGNMENT, MANAGEMENT AND ESCROW AGREEMENT**

Memorandum of Specification of Assigned Lease Assignment, Management and Escrow Agreement made and entered into as of December 29, 1999 by and between The Vaughn Group, Inc. ("Vaughn") and Firststar Bank, N.A. ("Firststar").

WITNESSETH:

1. Vaughn, as Lessor, has entered into that certain Specification of Assigned Lease Assignment, Management and Escrow Agreement dated December 29, 1999, with Champion International Corporation, as Lessee, with respect to the railroad equipment set forth on Exhibit A attached hereto.
2. Vaughn has agreed to sell and assign to Firststar and Firststar has agreed to accept from Vaughn the Lease.
3. The Andersons, Inc. has agreed to sell the Equipment to Firststar pursuant to that certain Purchase and Sale Agreement dated December 28, 1999, with The Andersons, Inc., as Seller and Firststar, as Purchaser.
4. This memorandum of Specification of Assigned Lease Assignment, Management and Escrow Agreement may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute an instrument.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

THE VAUGHN GROUP, INC.

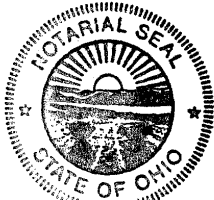
By: **John V. Handelsman**Title: **President and CEO**

FIRSTAR BANK, N.A.

By: Title: **S. V.P.**

STATE OF OHIO)
) ss.:
COUNTY OF BUTLER)

On this 29th day of December, 1999 before me personally appeared John V. Handelsman, to me personally known, who being duly sworn, says that he is the President and CEO of The Vaughn Group, Inc., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



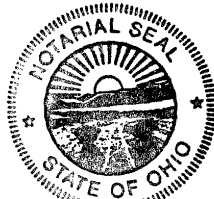
My commission expires:

Kathy J. Voegelé
Notary Public

KATHY J. VOEGELE
Notary Public, State of Ohio
My Commission Expires Aug. 16, 2000

STATE OF Ohio)
) ss.:
COUNTY OF Butler)

On this 30th day of December, 1999 before me personally appeared Kim Trombetta, to me personally known, who being duly sworn, says that he/~~she~~ is the Vice President of Firststar Bank, N.A., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and he/~~she~~ acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



My commission expires:

Kathy J. Voegelé
Notary Public

KATHY J. VOEGELE
Notary Public, State of Ohio
My Commission Expires Aug. 16, 2000

Exhibit A

Eighteen (18) 1981 Ortner K-340 Rapid Discharge Hopper Rail Cars,
100 Tons, 16'2", Steel Construction, Non lined with reporting marks
and road numbers as listed below:

GNRR	801
GNRR	802
GNRR	803
GNRR	804
GNRR	805
GNRR	806
GNRR	807
GNRR	808
GNRR	809
GNRR	810
GNRR	811
GNRR	812
GNRR	813
GNRR	814
GNRR	815
GNRR	816
GNRR	817
GNRR	818